

**EXHIBIT B**

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To: [REDACTED]

Tue, Sep 19, 2023 at 5:00 ,

[REDACTED]

[REDACTED]

[REDACTED]

Thank you for your message. The Withdrawal Preference Exposure was calculated based on all transactions in the 90-day preference window, and amounts were not reduced based on the amounts subject to the Custody Settlement. Because Custody holders entered into the Custody Settlement does not negate any transactions that could be preferences. Custody Settlement participants were treated the same as everyone else.

Please see Article I.A.270 of the Plan, attached here for your reference, which defines "Withdrawal Preference Exposure" as (i) the aggregate value of all assets an Account Holder withdrew from the Debtors' platform in the 90 days prior to the Petition Date (i.e., on or after April 14, 2022), valued as of the time of such withdrawals less (ii) the aggregate value of any deposits such Account Holder made after such Account Holder's first withdrawal in such period, valued as of the time of such deposits.

The Withdrawal Preference Exposure has to be based on all transactions for an important reason: it is necessary to know whether someone's total exposure, even if they previously opted into the Custody Settlement, is less than \$100,000. In that case, and they accept the Account Holder Avoidance Action Settlement on the Ballot, they would receive 100% of their Custody funds back instead of the 72.5% under the Custody Settlement.

Please see Article IV.B.3 for more information on the Account Holder Avoidance Action Settlement, which notes that accepting the Account Holder Avoidance Action Settlement and "as a result of the Account Holder Avoidance Action Release, any Custody Settlement Participant with Withdrawal Preference Exposure under \$100,000 shall receive a 100% recovery on their Allowed General Custody Claim.

Thank you,

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